

**1991****Beneficiary's Share of Income, Deductions,  
Credits, etc.****K-1 (541)**

For calendar year 1991 or fiscal year beginning \_\_\_\_\_, 1991, and ending \_\_\_\_\_, 19

Complete a separate Schedule K-1 (541) for each beneficiary.

Name of estate or trust:

Beneficiary's social security number, California corporation number or F.E.I.N.

Estate's or trust's federal employer identification number

Beneficiary's name, address and ZIP code

Fiduciary's name, address and ZIP code

**Caution:** Refer to the instructions for Schedule K-1 (541) before entering information from this schedule on your return.

(a) Allocable share item	(b) Amount from federal Schedule K-1 (1041)	(c) California adjustment	(d) California amount. Combine columns (b) and (c)
1 Interest.....			
2 Dividends .....			
3 Net capital gain .....			
4 Net gain (or loss) under IRC Section 1231 (other than due to casualty or theft):			
a Gain (or loss) from residential rental and farm property held more than one year but not more than five years .....			
b Gain (or loss) from residential rental and farm property held more than five years .....			
c Other gain (or loss) .....			
5 Business income and other non-passive income before directly allocable deductions (itemize):			
a Depreciation .....			
b Depletion .....			
c Amortization .....			
6 Rental, rental real estate and other passive income (itemize):			
a Depreciation .....			
b Depletion .....			
c Amortization .....			
7 Income for alternative minimum tax purposes .....			
8 Income for regular tax purposes. Add lines 1 through 6 .....			
9 Adjustment for alternative minimum tax purposes. Subtract line 8 from line 7 .....			
10 Tax preference items:			
a Accelerated depreciation .....			
b Depletion .....			
c Amortization .....			
d Exclusion items .....			
11 Distributions in the final year of estate or trust:			
a Excess deductions on termination (attach computation) .....			
b Capital loss carryover .....			
c .....			
12 Other (itemize):			
a Trust payments of estimated tax paid by the trust credited to you			
b Tax exempt interest .....			
c Taxes paid to other states .....			
d Other credits .....			
e .....			